



interview
tips

Personal Exemptions

Probe/Action: Ask the taxpayer:

step 1	Were you considered married during any part of the tax year? (Answer YES if state common law rules were met.)	If YES , go to Step 2. If NO , go to Step 7.
step 2	Were you still considered married on December 31 of the tax year?	If YES , go to Step 5. If NO , go to Step 3. Note: Abandonment does not change marital status—answer YES if the taxpayer's responses to Steps 3 and 4 are NO.
step 3	Did you obtain a final decree of divorce or separate maintenance by December 31 of the tax year?	If YES , you cannot claim a personal exemption for your former spouse. Go to Step 7. If NO , go to Step 4.
step 4	Did your spouse die during the tax year?	If YES , go to Step 5. If NO , go back through Steps 1–3 and clarify answers.
step 5	Are you filing a joint tax return? (Answer YES if you are filing a joint return to claim a refund and there would be no tax liability for either spouse if separate returns were filed.)	If YES , go to Step 7. If NO , go to Step 6.
step 6	Did your spouse have income or can anyone else claim your spouse as a dependent (including a nonresident alien spouse)?	If YES to either, you cannot claim a personal exemption for your spouse. Go to Step 7 to see about your own personal exemption. If NO to both, you can claim a personal exemption for your spouse.
step 7	Can anyone claim you (or your spouse if filing jointly) as a dependent on his or her return?	If YES , you cannot claim a personal exemption for yourself or your spouse. If NO , you can claim a personal exemption for yourself and your spouse.

Step 4: If his or her spouse died during the year, the taxpayer can claim his or her spouse's exemption if the taxpayer did not remarry during the year. See Publication 17 for other considerations.

Step 5: If married filing jointly (other than to claim a refund of withholding), the taxpayer cannot be an exemption on another person's return.

Step 7: If married filing separately, the taxpayer can take his or her own exemption if another taxpayer is not entitled to claim him or her as a dependent.

If married filing separately, the taxpayer can claim his or her spouse's exemption if the spouse had no gross income, is not filing a return, and cannot be claimed as a dependent on another person's return.